

## HOUSE OF REPRESENTATIVES STAFF ANALYSIS

**BILL #:** HJR 737 Freezing Assessed Value of Homestead Property  
**SPONSOR(S):** Smith and Roberson  
**TIED BILLS:** None **IDEN./SIM. BILLS:** SJR 2598

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REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Local Government &amp; Veterans' Affairs</u>	<u>16 Y, 0 N</u>	<u>Grayson</u>	<u>Highsmith-Smith</u>
2) <u>Judiciary</u>	<u></u>	<u>Billmeier</u>	<u>Havlicak</u>
3) <u>Finance &amp; Tax</u>	<u></u>	<u></u>	<u></u>
4) <u></u>	<u></u>	<u></u>	<u></u>
5) <u></u>	<u></u>	<u></u>	<u></u>

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### SUMMARY ANALYSIS

HJR 737 amends Art. VII, s. 4, Florida Constitution, to authorize a county to prohibit, by ordinance, an increase in the assessed value of homestead property located in that county which is owned by any person who is age 65 or older and whose household income does not exceed \$20,000.

The joint resolution provides ballot language.

The joint resolution provides that the amendment be submitted to the electors of Florida for approval or rejection at the general election in November 2004.

The joint resolution was referred to the Impact Conference which has not yet considered the fiscal impact of the bill.

This document does not reflect the intent or official position of the bill sponsor or House of Representatives.

**STORAGE NAME:** h0737b.ju.doc  
**DATE:** April 8, 2003

## FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

#### A. DOES THE BILL:

- |                                      |   |                             |   |
|--------------------------------------|---|-----------------------------|---|
| 1. Reduce government?                | Yes <input type="checkbox"/>            | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 2. Lower taxes?                      | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/>            |
| 3. Expand individual freedom?        | Yes <input type="checkbox"/>            | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 4. Increase personal responsibility? | Yes <input type="checkbox"/>            | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 5. Empower families?                 | Yes <input type="checkbox"/>            | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |

For any principle that received a "no" above, please explain:

#### B. EFFECT OF PROPOSED CHANGES:

This joint resolution provides authority for a county to prohibit, by ordinance, an increase in the assessed value of homestead property located in that county which is owned by any person who has attained age 65 and whose household income, as defined by general law, does not exceed \$20,000, as adjusted in accordance with general law.

The joint resolution provides ballot language.

The joint resolution provides that the amendment shall be submitted to the electors of Florida for approval or rejection at the general election in November 2004.

#### C. SECTION DIRECTORY:

The bill consists of a joint resolution of the Florida Legislature calling for the amendment to s. 4, Art. VII, Fla. Const.

### II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

#### A. FISCAL IMPACT ON STATE GOVERNMENT:

##### 1. Revenues:

This joint resolution has been submitted to the Impact Conference for review.

##### 2. Expenditures:

This joint resolution has been submitted to the Impact Conference for review.

#### B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

##### 1. Revenues:

This joint resolution has been submitted to the Impact Conference for review.

##### 2. Expenditures:

This joint resolution has been submitted to the Impact Conference for review.

#### C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

This joint resolution has been submitted to the Impact Conference for review.

D. FISCAL COMMENTS:

This joint resolution has been submitted to the Impact Conference for review.

**III. COMMENTS**

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

This joint resolution is exempt from the mandates provisions of the constitution.

2. Other:

**Constitutional Provision for Amending the Constitution**

Article XI, s. 1, Fla. Const., provides the Legislature the authority to propose amendments to the constitution by joint resolution approved by three-fifths of the membership of each house. The amendment must be placed before the electorate at the next general election held after the proposal has been filed with Secretary of State's office or may be placed at a special election held for that purpose.

**Armstrong v. Harris**

The proposed ballot summary states that the amendment would apply to persons who have attained 65 years of age and who have a "household income of \$20,000 per year, as adjusted for inflation". The actual language of the proposed amendment says the household income must not "exceed twenty thousand dollars, as adjusted in accordance with general law." It does not specify a time period over which the \$20,000 could be earned. This raises two concerns: (1) the proposed amendment language does not specify \$20,000 per year like the proposed ballot summary; and (2) the proposed amendment does not require adjustment for inflation, as stated in the ballot summary, but permits adjustment by general law. The Florida Supreme Court requires that a ballot summary accurately represent the proposed amendment. See Armstrong v. Harris, 773 So. 2d 7 (Fla. 2000). It can be argued that areas where the proposed ballot summary differ from the proposed amendment render the ballot summary inaccurate.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

Other Comments

The following information was delivered after the Local Government & Veterans' Affairs Committee meeting on April 2, 2003, on behalf of Tony Grippa, Chairman, Leon County Board of County Commissioners. Mr. Grippa states that "[t]wo years ago, the Leon County Board of County Commissioners implemented the state's additional homestead exemption for seniors in the full amount of \$25,000. Currently, this exemption benefits over 1,400 Leon County households, saving our seniors an estimated \$215 per household, annually. This legislation would take the next step in protecting the quality of life and independence of our state's seniors. We encourage your support of this important Resolution..."

**IV. AMENDMENTS/COMMITTEE SUBSTITUTE CHANGES**

None.